

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 6116
BILL NUMBER: SB 100

DATE PREPARED: Dec 5, 1998
BILL AMENDED:

SUBJECT: Property tax levy appeal for jail funding.

FISCAL ANALYST: Bob Sigalow
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FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill allows Noble County to petition the State Board of Tax Commissioners to increase the county's property tax levy in excess of its maximum permissible levy if the Local Government Tax Control Board finds that the county needs the increase to meet the county's share of the costs of operating a jail or juvenile detention center opened after December 31, 1991.

Effective Date: July 1, 1999; March 1, 2001.

Explanation of State Expenditures: The state would not incur any additional property tax replacement credit (PTRC) liability under this bill.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: Under current law, only Howard County may appeal for a maximum levy increase in the amount of that county's share of the operating costs of a jail or juvenile detention center that opened after December 31, 1991. This proposal would allow Noble County to appeal for the same reason.

Under this bill, Noble County would be able to go before the Local Property Tax Control Board to request an increase in their maximum levy in order to cover operating costs a jail or juvenile detention facility. If Noble County chooses to use the appeal, the Local Government Property Tax Control Board must vote to grant or deny the request. Any increase in the maximum levy would allow the levy to increase, which would in turn increase the county-wide property tax rate. The actual fiscal impact is dependent on local action and upon the amount granted, if any, by the Control Board.

State Agencies Affected: Local Government Property Tax Control Board; State Board of Tax

Commissioners.

Local Agencies Affected: Noble County.

Information Sources: